SUMMARY TABLE OF CONTENTS

Chapter 1	OVERVIEW OF THE FEDERAL TRANSFER TAX REGIME 1
Chapter 2	BASIC APPLICATION OF THE ESTATE TAX: PROPERTY OWNED
	BY THE DECEDENT AT DEATH
Chapter 3	GENERAL SCOPE OF THE GIFT TAX: GRATUITOUS TRANSFERS
	OF PROPERTY
Chapter 4	SELECTED GIFT TAX PLANNING TECHNIQUES AND
	GOVERNMENT CHALLENGES 55
Chapter 5	TRANSFERS EXCLUDED FROM THE GIFT TAX BASE 67
Chapter 6	TRANSFERS IN SATISFACTION OF MARITAL OR SUPPORT
	OBLIGATIONS
Chapter 7	GENERAL PRINCIPLES OF TRANSFER TAX VALUATION 95
Chapter 8	JOINT INTERESTS IN PROPERTY 123
Chapter 9	LIFE INSURANCE
Chapter 10	TRANSFERS WITH RETAINED BENEFICIAL ENJOYMENT 149
Chapter 11	TRANSFERS WITH RETAINED POWERS OVER BENEFICIAL
	ENJOYMENT
Chapter 12	TRANSFERS WITH RETAINED REVERSIONARY INTERESTS 195
Chapter 13	THE ADEQUATE AND FULL CONSIDERATION EXCEPTION 205
Chapter 14	POWERS OF APPOINTMENT 217
Chapter 15	ANNUITIES AND SURVIVOR BENEFITS
Chapter 16	DISCLAIMERS 249
Chapter 17	DETERMINING THE NET TRANSFER
Chapter 18	TRANSFERS FOR CHARITABLE PURPOSES
Chapter 19	TREATMENT OF THE MARITAL UNIT
Chapter 20	TAX LIABILITY, TAX CREDITS, AND TAX PAYMENTS 325
Chapter 21	THE GENERATION SKIPPING TRANSFER TAX BASE
Chapter 22	THE GST EXEMPTION AND APPLICABLE RATE 349
Chapter 23	THE BUSINESS ENTITY ESTATE FREEZE
Chapter 24	CONTRACTUAL AGREEMENTS CONCERNING THE TRANSFER
	OR USE OF PROPERTY
Chapter 25	VOTING AND LIQUIDATION RIGHTS IN CLOSELY HELD
	ENTITIES 399
Chapter 26	INTERNATIONAL CONSIDERATIONS IN FEDERAL TRANSFER
	TAXATION